



STATE OF MICHIGAN
DEPARTMENT OF TREASURY

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DATE: October 12, 2015

TO: Members of the State Tax Commission

FROM: Larry Steckelberg, Property Services Division Administrator

SUBJECT: Assessor Education Programs

In the past several months, the Treasury staff who are involved with the State Tax Commission's Assessor Education Programs have undertaken a thorough review of the programs currently in place. These efforts have focused on three key principles:

1. The need to meet the STC's obligations under statute and rule to provide for training and certification of assessors.
2. The need for local units and counties to obtain well-trained and capable assessors to meet their responsibilities in maintaining tax rolls.
3. The need to expand availability and access to training programs for those seeking to advance in the profession without sacrificing the quality of the training.

Staff began with a review of the statutory and rule requirements of the State Tax Commission (STC) in relation to the education and certification of assessing officers. In summary, both statute and rules require that the State Tax Commission certify assessors, that assessors must attend a training school or pass a test approved and conducted by the State Tax Commission and that the State Tax Commission shall certify individuals or assessors upon the presentation of evidence of successfully completing the required qualifications.

To address the other critical concerns, the Department of Treasury recommends the Commission consider changes to the MCAT, MCAO, MAAO and MMAO assessor education programs and process for certification as described below. The Department also requests that the State Tax Commission (STC) invite input from all interested parties to make sure the broadest perspective is used in improving the assessor training programs.

We would recommend the following for discussion:

MCAT Course:

Continue to offer the MCAT course in a three-day format with a comprehensive exam offered at the completion of the course. Outside organizations may continue to request approval to offer the course using STC approved materials. The MCAT exam fee will be \$50.

MCAO, MAAO and MMAO Classroom Education Programs:

1. Transition the current STC classroom education programs to a six-month format.

2. The cost of each program will be \$500.
3. Certification for MCAT and MCAO is achieved by successfully passing an STC comprehensive exam at the end of the program. Certification at the MAAO and MMAO levels is achieved by successfully passing a four part STC comprehensive exam.
4. A passing score would be 75% or higher for all comprehensive exams.
5. Individuals who achieve below 75% on the MCAO comprehensive exam will have one opportunity to retake the exam on the next scheduled STC exam date.
6. Individuals who achieve below 75% on any part of the MAAO or MMAO comprehensive exam may retake the part(s) that are not passed for up to one year after the date they first complete the exam. STC exams will be held in January, April, July and October in various locations around the state.
7. According to STC Rule, comprehensive exam results will be provided as pass/fail.
8. Certification would continue to be achieved in order.

MCAT, MCAO, MAAO and MMAO Self-Study Programs:

1. Provide a self-study option for all education programs. Publish self-study material to the STC website and make available free of charge.
2. Certification for MCAT and MCAO is achieved by successfully passing an STC comprehensive exam. Certification at the MAAO and MMAO levels is achieved by successfully passing a four part STC comprehensive exam.
3. Individuals will apply to the STC and request to take the comprehensive exam during an application period.
4. Comprehensive exams for the self-study programs will be offered by the STC for all certification levels quarterly in January, April, July and October in various locations throughout the state.
5. The comprehensive exam fee for MCAT and MCAO levels of certification will be \$50. The comprehensive exam fee for MAAO and MMAO levels is \$50 for each part.
6. 75% or higher is considered a passing score for all comprehensive exams.
7. Individuals who achieve below 75% on the MCAT or MCAO comprehensive exam will have one opportunity to retake the exam on the next scheduled STC exam date.
8. Individuals who achieve below 75% on any individual part of the MAAO or MMAO comprehensive exam may retake the part(s) not passed for up to one year after the date they first completed the exam.
9. After the retake option is exhausted, an individual must reapply to take the comprehensive exam, repay the full exam fee and may reattempt to successfully pass the exam on the next scheduled STC exam date.
10. According to State Tax Commission Rule, comprehensive exam results will be provided as pass/fail.
11. Certification would continue to be achieved in order.

To provide additional assistance, an organizational packet will be developed by staff for each level of certification (MCAT, MCAO, MAAO and MMAO). These packets will be intended for use in combination with the self-study material to assist an organization, company or individual to provide educational preparation for the STC comprehensive exams. Individuals would then apply to the STC to take the exam and achieve certification.

In addition, staff recommends that the Commission offer full MMAO designation reciprocity for any individual who attains the CAE (Certified Assessment Evaluator) designation from the International Association of Assessing Officers. An individual would be required to provide proof of current holding of the CAE designation.

These proposals are intended as a detailed starting point for discussions with all interested parties. Our intention would be to take the input received and craft a proposal that ensures meeting the principles of quality and accessibility for presentation to the Commission at the December 16, 2015 meeting. Staff recommends that all comments be emailed to the State Tax Commission e-mail address at State-Tax-Commission@michigan.gov and be received by November 18, 2015.